Case Docket Number: 60188-655

Customer Number: 20277

UTILITY PATENT APPLICATION UNDER 37 CFR 1.53(b)

Mail Stop Utility Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450 Sir:

Transmitted herewith for filing is the patent application of:

INVENTOR: Takahiro YAMAMOTO, Shinji KITAMURA FOR: IMAGE CODING METHOD AND APPARATUS

Enclos	ed are:					
\boxtimes	30 pages of specification, claims, abstract.					
\boxtimes	Declaration and Power of Attorney.					
\boxtimes	Priority Claimed.					
	Certified copy of Japanese Pate	ent Application No. 2002-277191				
\boxtimes	10 sheets of formal drawing.					
\boxtimes	An assignment of the invention to	MATSUSHITA ELECTRIC INDUSTRIAL CO., LTD.				
	and the assignment recordation fee.					
\boxtimes	An associate power of attorney.					
	A verified statement to establish small entity status under 37 CFR 1.9 and 37 CFR 1.27.					
\boxtimes	Information Disclosure Statement, Form PTO-1449 and references.					
\boxtimes	Return Receipt Postcard					

The filing fee has been calculated as shown below:

ż.	NO. OF CLAIMS		EXTRA CLAIMS	RATE	AMOUNT
Total Claims	16	-20	0	\$18.00	\$0.00
Independent Claims	2	-3	0	\$84.00	\$0.00
	\$0.00				
	\$750.00				
	\$750.00				
	for Small Entity	\$0.00			
	\$40.00				
	\$790.00				



- Please charge my Deposit Account No. 500417 in the amount of \$790.00. A duplicate copy of this sheet is enclosed.
- The Commissioner is hereby authorized to charge payment of the following fees associated with this communication or credit any overpayment to Deposit Account No. 500417. A duplicate copy is enclosed.
 - Any additional filing fees required under 37 CFR 1.16.
- The Commissioner is hereby authorized to charge payment of the following fees during the pendency of this application or credit any overpayment to Deposit Account No. 500417. A duplicate copy of this sheet is enclosed.
 - Any patent application processing fees under 37 CFR 1.17.
 - Any filing fees under 37 CFR 1.16 for presentation of extra claims.

Respectfully submitted,

MCDERMOTT, WILL & EMERY

Michael E. Fogarty Registration No. 36,139

600 13th Street, N.W. Washington, DC 20005-3096 (202) 756-8000 MEF:mcw Facsimile: (202) 756-8087

Date: September 16, 2003